

**UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS**

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UNITED STATES OF AMERICA

v.

TAMARA KHATUNTSEVA,

Defendant.

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Criminal No. 21-10216-DPW

**AFFIDAVIT OF TAMARA KHATUNTSEVA**

I, Tamara Khatuntseva, hereby depose and state as follows:

1. In about 2015, I began a business (hereinafter the “E-Commerce Sales Business”) in which I purchased high-end clothing and accessories, such as shoes, scarves, belts and handbags, from outlet and bargain stores and re-sold these items on various internet sites. To do so, I purchased such items from TJMaxx and other retailers and marketed them on sites such as eBay. In most cases, I was able to sell the items for more than I had paid for them.
2. I never sold any item that was inauthentic, counterfeit or in any way different than the item I advertised it to be.
3. If I was unable to sell items I had purchased from TJMaxx, I usually returned such items to TJMaxx, which accepted returns within 30 days of the date of purchase. As a result, I had a high volume of purchases and of returns at TJMaxx. Sometimes I returned items if I was unable to sell them within the return period and immediately re-purchased them in order to extend the return period. To the best of my knowledge, TJMaxx did not have a policy that prevented a buyer from returning and re-purchasing items.
4. To keep track of my inventory and sales, I recorded my purchases (from TJMaxx and the Gucci Outlet), returns (to TJMaxx) and sales on an Excel spreadsheet that I maintained on my personal computer. The returns were on a separate page of the spreadsheet.
5. When recording returns, at times I cut-and-pasted the same language I had used to describe the item on the list of purchases. At other times, rather than search through the spreadsheet (which listed thousands of transactions over a multi-year period) for the original record of the purchase, I simply recorded another, usually similar, description of the item.

6. I did not expect or intend that anyone other than me would rely on the spreadsheet as a record of my E-Commerce Sales Business transactions.
7. The government has identified 96 return transactions on my spreadsheet (the “Spreadsheet Transactions”) that it maintains are fraudulent, meaning that it alleges I returned to TJMaxx an item using the receipt from the purchase of another item. I admit that 55 of the aforementioned 96 return transactions were fraudulent. With respect to most of these items, I returned a different item that I had purchased at TJMaxx. In some cases, I “returned” to TJMaxx an item that I had purchased at the Gucci Outlet.
8. However, I believe that 41 of the Spreadsheet Transactions the government has identified as fraudulent were legitimate returns, meaning that I returned the item using the receipt I had used to purchase that item. I have listed each such return below, using the row of the spreadsheet provided to my counsel by the government on August 13, 2021 (attached hereto as Exhibit A<sup>1</sup>). In connection with each such return, I have included a photograph of that item. Some such photos are photos of the actual item that I purchased and returned; I took those photos when I purchased the item and used the photo to market the item online. With respect to other items, I could not find the photo I took and, in those cases, the photos I have pasted below in connection with those items is a stock photo of the item at issue that I obtained from the internet, usually from the website of the manufacturer or an authorized distributor. I have identified the photos as stock or mine as to each item below.
9. The description of the items purchased and returned in the two transactions listed below are identical. I do not know why the government claims these return transactions were fraudulent.

35	Gucci black Marmont espadrilles slides # 36.5	Gucci black Marmont espadrilles slides # 36.5
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91	Valentino red rockstud belt bag	Valentino red rockstud belt bag
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10. I returned the item listed below (using the receipt I used to purchase it, within the TJMaxx return period) because I realized after I purchased it that it was missing the strap when it was sold to me and, thus, I would not be able to sell it.






24	Fendi gray large Flip bag	Fendi grey Flip bag (no strap)
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11. With respect to 32 of the items at issue, the photos demonstrate that both descriptions in my spreadsheet (i.e., the description of the purchased item and the description of the returned item) are consistent with the item itself. With respect to most, but not all, of the transactions listed below, I have an independent memory of the item that I purchased and returned.

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<sup>1</sup> The transactions highlighted in yellow on Exhibit A are those the government maintains are fraudulent. The government has not alleged that the remaining transactions on the spreadsheet are fraudulent.






Row	Description of Purchased Item	Description of Returned Item	Photo of Item
2	Celine light gray nano luggage bag	Celine beige nano luggage bag	 [stock photo]
<b>Explanation:</b> Both “light gray” and beige” accurately describe the same color.			
4	Chloe brown floral dress # 38	Chloe orange/black dress # 38	 [actual item]
<b>Explanation:</b> Description of print as opposed to color used to describe dress.			
14	DG floral silk elastic waist midi dress # 42	DG elastic waist peony print dress	 [actual item]
<b>Explanation:</b> Photo matches both descriptions.			
16	DG gold pants # 40	DG pants for exch	 [stock photo]
<b>Explanation:</b> Photo matches both descriptions.			
23	Fendi coated canvas soft travel case	Fendi FF coated canvas soft travel case	 [actual item]
<b>Explanation:</b> Same item – more detailed description used for return.			






Row	Description of Purchased Item	Description of Returned Item	Photo of Item
25	Fendi pink FF wallet	Fendi blue FF wallet	 [stock photo]
<b>Explanation:</b> Photo matches both descriptions (Fendi logo appears in both colors).			
26	Fendi red mini Mon Tresor bag	Fendi red FF Mon Tresor bucket bag	 [actual item]
<b>Explanation:</b> Photo matches both descriptions; size appears in one column and style appears in the other.			
29	Givenchy silver Antigona bag	Givenchy gray bag for exch	 [stock photo]
<b>Explanation:</b> Photo matches both descriptions; “silver” and “gray” both describe color; style of bag appears in one column but not the other.			
30	Gucci silk blouse for exch	Gucci blue blouse for exchange	 [stock photo]
<b>Explanation:</b> Photo matches both descriptions; material appears in one column and color appears in the other.			
33	Gucci black GG buckle belt # 80-32	Gucci butterfly belt	 [stock photo]
<b>Explanation:</b> Photo matches both descriptions; butterfly on black belt with GG buckle.			

Row	Description of Purchased Item	Description of Returned Item	Photo of Item
34	Gucci black guccissima cat wallet	Gucci black cat zip around wallet	 [actual item]
<b>Explanation:</b> Photo matches both descriptions; black Guccissima style zip-around wallet with gold cat jewel.			
40	Gucci black thin crystal G belt 85-34	Gucci black crystal G belt	 [actual item]
<b>Explanation:</b> Photo matches both descriptions; size and width appears in one column but not the other.			
41	Gucci black/brown reversible belt #100-38	Gucci GG brown reversible belt	 [actual item]
<b>Explanation:</b> Photo matches both descriptions; more detailed description in one column (size and color on reverse).			
42	Gucci blue silk pleated skirt for exch	Gucci blue plisse skirt # 44	 [actual item]
<b>Explanation:</b> Photo matches both descriptions: “plisse” is French for “pleated;” addition of material in one column.			




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Row	Description of Purchased Item	Description of Returned Item	Photo of Item
46	Gucci flora deer plisse skirt # 44	Gucci black skirt for exch	 [actual item]
<b>Explanation:</b> Photo matches both descriptions: design has black background with deer overlay.			
51	Gucci GG guccissima black leather logo belt	Gucci GG belt 90 x 36 with silver Dionisus buckle	 [actual item]
<b>Explanation:</b> Photo matches both descriptions: Guccissima is style line, Dionisus is buckle design.			
52	Gucci GG guccissima canvas gray logo belt	Gucci GG & bee belt 95 x 38 with dust bag	 [stock photo]
<b>Explanation:</b> Photo matches both descriptions: bee and logo pattern on gray belt.			
58	Gucci Guccissima small grey tote bag	Gucci gray microguccissima bag	 [actual item]
<b>Explanation:</b> Photo matches both descriptions: gray leather tote bag with Guccissima pattern.			
60	Gucci Jewel Bee belt 85 x 34	Gucci black/red/gren GG logo belt	 [stock photo]
<b>Explanation:</b> Photo matches both descriptions: black, red and green belt with bee buckle and Gucci logo.			

Row	Description of Purchased Item	Description of Returned Item	Photo of Item
66	Gucci Ophidia GG supreme small messenger bag	Gucci Ophidia men belt bag	 [actual item]
<b>Explanation:</b> Photo matches both descriptions: item was marketed by Gucci as both “belt” and “messenger” bag as can be worn both ways.			
70	Gucci red cherry guccissima mini bag	Gucci gray guccissima travel wallet	 [stock photo]
<b>Explanation:</b> Photo matches both descriptions: red cherry embellishment in left column and color in right column.			
74	Gucci red velvet logo tracking pants # S	Gucci floral pants	 [stock photo]
<b>Explanation:</b> Photo matches both descriptions: velvet material with red background and floral pattern.			
75	Gucci rhombus cotton blents pants # 38	Gucci red leggings pants # S	 [stock photo]
<b>Explanation:</b> Photo matches both descriptions: “Rhombus” is the name of the Gucci style/pattern; addition of color in second column; size “S” is also size “38.”			
78	Gucci small black Marmont top handle bag	Gucci Black small Marmont bag	 [stock photo]
<b>Explanation:</b> Photo matches both descriptions: additional description of handle in left column.			

Row	Description of Purchased Item	Description of Returned Item	Photo of Item
80	Gucci small GG supreme flora wallet	Gucci small GG pink leather wallet	 [stock photo]
<b>Explanation:</b> Photo matches both descriptions.			
83	Gucci white Guccissima wallet on chain	Gucci gray Guccissima travel wallet	 [actual item]
<b>Explanation:</b> Photo matches both descriptions.			
84	Gucci white tweed Dionisus bag	Gucci white black Dionisus bag	 [actual item]
<b>Explanation:</b> Photo matches both descriptions: white tweed-like material with black accents and Dionisus-style clasp.			
86	M Missoni long lurex halter dress # 42	M Missoni green dress for exch	 [stock photo]
<b>Explanation:</b> Photo matches both descriptions: “lurex” is the material dress was made of; more detail in left column.			
87	M Missoni long lurex stripe dress # 42	M Missoni pink dress for exch	 [stock photo]
<b>Explanation:</b> Photo matches both descriptions: “lurex” is the material dress was made of.			



Row	Description of Purchased Item	Description of Returned Item	Photo of Item
89	Valentino ivory floral Spike.IT medium bag	Valentino medium beige floral Spike.IT bag	 [actual item]
<b>Explanation:</b> Photo matches both descriptions: “ivory” and “beige” both accurately describe the color.			
90	Valentino pink velvet large spike bag	Valentino pink Spike.IT bag	 [stock photo]
<b>Explanation:</b> Photo matches both descriptions; addition of size and material of bag in left column.			
93	YSL black patent small Sac de Jour bag	YSL black Sac de Jour bag	 [actual item]
<b>Explanation:</b> Photo matches both descriptions; addition of size and material of bag in left column.			

12. Two of the Spreadsheet Transactions were identified by the government as fraudulent apparently because the return transactions appear on my spreadsheet twice. There was a date on which I planned to return four items and I recorded the transactions on my Spreadsheet before making the actual returns. However, I subsequently decided not to make those returns and made a note on my Spreadsheet that I had not returned the items at issue. With respect to two of the transactions, I did eventually make the return on a later date. It appears the government concluded that I made each return twice, because it recorded the notation “(Returned twice)” next to the description of those items on the spreadsheet it provided to my counsel (see Exhibit A). To be clear, I did not record “(Returned twice)” on my own spreadsheet in connection with these transactions. I have listed the transactions the government has identified as fraudulent below with an explanation as to each:

Row	Description of Purchased Item	Description of Returned Item
69	Gucci Red bamboo heel shoes # 37.5 (2019)	Gucci Red bamboo heel shoes # 37.5 (Returned twice)

**Explanation:** This return transaction is recorded twice on the government's spreadsheet (on lines 69 and 325) but I made the return only once, as set forth in the explanation above. It is clear from the descriptions of the items that the item I purchased is the item I returned and the return transaction was not fraudulent.

144	Gucci black Dionysus bag	Gucci black small Dionisus bamboo bag (Returned twice)
145	Gucci black Dionysus bag	Gucci red small top handle Marmont bag (Returned twice)

**Explanation:** The first time I considered making this return (see line 145), I considered returning another bag using the receipt for the Dionysus bag but I decided not to do so. I actually returned the same bag I purchased (in other words, not a fraudulent return) in the transaction that is reflected at line 144. The government seeks to hold me responsible for two fraudulent returns when in fact there was only one return and it was not fraudulent.

13. Two Spreadsheet Transactions the government maintains are fraudulent involve the alleged return of one type of item for another. In fact, it was not possible for a customer to return a different type of item than had been purchased, such as returning a belt using a receipt for the purchase of a scarf. In my experience, when I made a return to TJMaxx, the sales clerk used a scanner to scan the price tag of the item I was returning and the scanner identified to the sales clerk the *brand (designer name)* and *type* of item to which the tag pertained. Accordingly, if a customer attempted to return an item bearing the tag of a different type or brand item it would be obvious to the sales clerk that the return was fraudulent and the return would be refused. Accordingly, I believe these entries on the spreadsheet contain mistakes I made in matching the purchased item with the returned item:

Row	Description of Purchased Item	Description of Returned Item
50	Gucci GG canvas tiger head buckle belt	Gucci black Octopus scarf
55	Gucci GG Torchon black/red trim belt # 75- 28	Fendi white medium Kan I bag
<b>Explanation:</b> In this return, the item type (belt vs. handbag) and brand (Gucci vs. Fendi) are both different. Also, TJMaxx tags bear the name of the designer and the tag would have indicated that the item was Gucci, not Fendi.		

14. One transaction on the government's spreadsheet is a duplicate of another Spreadsheet Transaction that I admitted was fraudulent. This transaction was listed twice on the Spreadsheet because I recorded it before I made the return the first time, in connection with the returns discussed in paragraph 12, above, then decided not to return it on that date (and, in fact, made a note on my Spreadsheet that I had not returned it). I do not dispute that when I made the return on a later date, that transaction was fraudulent, but I do dispute that there were two separate fraudulent transactions.

Row	Description of Purchased Item	Description of Returned Item
97	Gucci large Ophidia tote bag	Gucci Trapuntata silver shoulder bag (Returned twice)
98	Gucci large Ophidia tote bag	Gucci Trapuntata silver shoulder bag (Returned twice)
<b>Explanation:</b> This transaction appears at both lines 97 and 98 of the government's spreadsheet; in fact, the handbag at issue was only returned once.		

15. In addition to the returns on my Spreadsheet, the government has identified 39 other fraudulent returns to TJMaxx that it contends I made (the "Held Item Transactions"). In connection with those transactions, TJMaxx held the items that were returned and provided them to the government. I acknowledge that I made 28 of the fraudulent Held Item Transactions return. However, I dispute the remaining 11 returns.
16. I am confident that I did not buy the 11 items at issue, let alone return them, for the following reasons:
- The items at issue are not the style or type of items I typically purchased for my E-Commerce Sales Business;
  - Some of the brands of the items at issue (Frame and Inhabit) are not brands I typically purchased for my E-Commerce Sales Business;
  - I recall from when I viewed them, at least one of the items at issue appears to have been used. I would never have purchased used items because I could not re-sell them. I also never returned an item that I had used myself;
  - Unlike most of the other items which I admit were fraudulent returns, those 11 items do not appear on my Spreadsheet as purchases or returns; and
  - I have no memory of the items at issue and, due to the fact that they were so dissimilar to items I typically bought, I am confident I would remember buying them if I had done so.

Signed under the pains and penalties of perjury this 29<sup>th</sup> day of November, 2021,

  
 Tamara Khatuntseva

**CERTIFICATE OF SERVICE**

I, Peter E. Ball, hereby certify that this document filed through the ECF system will be sent electronically to the registered participants as identified on the Notice of Electronic Filing (NEF) on November 29, 2021 with a copy e-mailed to the U.S. Probation Department. There is no counsel who has appeared in the case who is not a registered participant in the ECF system.

/s/ Peter E. Ball

Peter E. Ball